

OFFICIAL

-- Schedule 10A --

SUMMARY OF CHANGES IN OWNERS' EQUITY

Beginning Owners' Equity, Schedule 10

Add:

Net Income per Schedule 11, line 21

Owners' Capital Contribution

County Appropriation

Other

Deduct:

Net Loss per Schedule 11, line 21

Dividends and Withdrawals

Other

(_____)

Ending Owners' Equity, Schedule 10

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Schedule 10A

SUMMARY OF CHANGES IN OWNERS' EQUITY

Schedule 10A

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-- Schedule 11 --
Summary of Revenues -And- Expenses

Provider Number

Facility & City _____

For Reporting Period Beginning _____ Ending _____

SUMMARY OF REVENUE

		Schedule Reference
1. Daily Patient Service Revenue.	\$ _____	S14 - L11
Special Service Revenue -- Schedule 15		
2. Service Fees	_____	S15 - L14(A)
3. Rent From Outside Medical Providers.	_____	S15 - L14(B)
4. Other.	_____	S15 - L14(C)
Other Revenues -- Schedules 16, 17, 18		
5. Dietary Revenues	_____	S16 - L15a
6. Miscellaneous Services and Materials Revenue	_____	S16 - L17
7. Rental Revenues.	_____	S17 - L21a
8. Revenues From Other Major Activities	_____	S17 - L37
9. Sales To Related Organizations	_____	S18 - L41
10. Investment Revenue	_____	S18 - L45
11. Gains (Losses) On Disposal Of Assets	_____	S18 - L53
12. Grants For Government Subsidized Employees	_____	S18 - L57
13. Grants, Contributions, Donations	_____	S18 - L62
14. Other Revenue.	_____	S18 - L69
15. Subtract: Deductions From Revenues.	(_____)	S19 - L9

SUMMARY OF NET INCOME OR (LOSS)

16. NET REVENUES	\$ _____	
17. Subtract: Total Expenses -- Schedule 12	(_____)	S12 - L39
18. Add -or- Subtract: Amount To Adjust Related Party Transactions To Cost	_____	S42 - L15
19. NET INCOME (LOSS) BEFORE INCOME TAXES.	\$ _____	
20. Subtract: Income Taxes (Optional).	(_____)	S38 - L6
21. NET INCOME (LOSS) AFTER INCOME TAXES	\$ _____	

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-- Schedule 12 --
Summary Of Total Expenses

For Reporting Period Beginning _____ Ending _____

Cost Center	Total Expense For Cost Center	Schedule Reference	Cost Center	Total Expense For Cost Center	Schedule Reference
1. Daily Patient Service Expense.....\$		S20 - L16	22. Administrative Service Expense.....\$		S26 -
<u>Special Service Expenses:</u>			<u>Other Cost Centers:</u>		
2. Laboratory.....\$		S21 - L15	23. _____ \$		S27 -
3. Radiology.....		S21 - L15	24. _____		S27 -
4. Pharmacy.....		S21 - L15	25. _____		S27 -
5. Physical Therapy.....		S22 - L15	26. _____		S27 -
6. Occupational Therapy..		S22 - L15	27. _____		S27 -
7. Physician.....		S22 - L15	<u>Unassigned Expenses:</u>		
8. Social Services.....		S23 - L15	28. Employee Fringe Benefit Expense....\$		S28 -
9. Recreation Activities		S23 - L15	29. Heating Fuel And Utility Expense...		S29 - L10
10. Religious Services....		S23 - L15	30. Interest Expense On Operating Working Capital Loans..		S30 - L6
11. Other _____		S24 - L15	31. Insurance Expense.....		S31 - L9
12. _____		S24 - L15	32. Amortization Expense.....		S32 - L5
13. _____		S24 - L15	33. Interest Expense On Plant Asset Loans.....		S33 - L8
14. _____			34. Depreciation Expense.....		S34 - L20
15. _____			35. Lease Expense On Operating Leases And Non-Capitalized Leases		S35 - L9
<u>General Service Expenses:</u>			36. Lease Expense On Capitalized Leases		S36 - L3
16. Dietary.....\$		S25 - L19	37. Property Tax Expense.....		S37 - L8
17. Plant Operation And Maintenance.....		S25 - L19	38. Other Non-Salary Expense.....		S39 - L4
18. Housekeeping.....		S25 - L19	39. TOTAL EXPENSES FOR REPORT PERIOD \$		Transfer To S11 - L17
19. Laundry And Linen.....		S25 - L19	(Sum of Lines 1 to 38)		
20. Security.....		S25 - L19			
21. Transportation.....		S25 - L19			

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(Line #3)	(Lines #5)	HCFA-179 #	Supersedes	Date Rec'd	Date Appr.	Date Eff.
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Cost Center	Schedule Reference	Expense For Productive Hours Worked (Line #1)	Expense For Non-Productive Hours (Line #3)	Total Salary & Wage Expense (Lines #5)
Dietary.....(S25)	\$		\$	
Plant Operation And Maintenance (S25)				
Housekeeping.....(S25)				
Laundry And Linen (S25)				
Security.....(S25)				
Transportation....(S25)				
Administrative Service Salaries (S26)				
Other Cost Centers (S27)				
TOTAL SALARY AND WAGE EXPENSE	\$	\$	\$	
(Do not transfer totals to any other schedules.)		Productive (Lines #1)	Non-Productive (Lines #3)	Total (Lines #5)

For Departmental Use

INSTRUCTIONS FOR
Schedule 14
DAILY PATIENT SERVICE REVENUE

This schedule is for uniform accounts 6100 to 6220 which are discussed on pages 4100 to 4102 of the "Nursing Home Accounting and Reporting Manual".

Lines 1 to 4 - Daily Rate Charges - Enter revenues earned from daily accomodation rate charges.

Lines 5 to 7 - Bed Hold Charges - If separately available, enter revenues earned from bed hold charges. If not separately available but included in Lines 1 to 4, indicate such.

Lines 8 and 9 - Medical Supplies - Enter revenues earned from the sale of medical supplies and materials.

Line 10 - Other - Enter and briefly describe other daily patient service revenues.

Note - Drug revenues should be reported on Schedule 15, Line 3 - Pharmacy.

- Revenues from the sale of personal hygiene and personal comfort items should be reported on Schedule 16, Line 8 - Sale Of Personal Hygiene Items.

- Transportation revenues should be reported in Schedule 16, Line 9 - Transportation.

If medical supplies are charged to the Medicare (Title XVIII) program, then complete Schedule 51 entitled 'Medical Supply Charges To Medicare'.

Round all amounts to whole numbers.

-- Schedule 14 --
DAILY PATIENT SERVICE REVENUE

<u>Daily Rate Charges</u>	<u>Revenue For Period</u>
1. Medicare	\$ _____
2. Medicaid (Title XIX) _____	_____
3. Private Pay.	_____
4. Other.	_____
<u>Bed Hold Charges</u>	
5. Medicaid	\$ _____
6. Private Pay.	_____
7. Other.	_____
<u>Medical Supplies</u>	
8. Inpatient.	\$ _____
9. Outpatient	_____
10. Other (Describe) . .	_____
11. TOTAL DAILY PATIENT SERVICE REVENUE	\$ _____

FOOTNOTE - Medicaid Revenues At Line 2

If a facility has received its retroactive Title XIX rate adjustment, such adjusted revenues should be included in Line 2 for the months of service in the cost reporting period.

Some facilities may not have received retroactive Title XIX rate adjustments due them for services provided during the months of the cost reporting period.

Do Medicaid revenues at Line 2 include retroactive Title XIX rate adjustments due the facility? (Check)

_____ Yes - All significant retroactive Title XIX rate adjustments are included in Line 2 revenue.

_____ No - Substantial retroactive Title XIX rate adjustments due the facility are not included in Line 2 revenue.

_____ Estimate - Only an estimate of retroactive Title XIX rate adjustments due the facility are in Line 2 revenue.

_____ Other (Describe)

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INSTRUCTIONS FOR
Schedule 15
SPECIAL SERVICE REVENUE

This schedule is for uniform accounts 6221 to 6238 which are discussed on pages 4102 to 4107 of the "Nursing Home Accounting and Reporting Manual".

Report special service revenues by type of service (i.e. laboratory, radiology, pharmacy, etc.).

- Column A - Service Fee Charges - Enter revenues earned by the nursing home provider from service fees charged to residents or third party payors.
- Column B - Rent From Outside Medical Providers - Enter revenue earned from rental of space and equipment to outside medical providers. In Footnote B, describe any contractual arrangements which the nursing home provider has with outside medical providers for the usage of space, equipment, and the facility's staff.
- Column C - Other - Enter "Other" special service revenues. Briefly describe the source or purpose of the other revenue.
- Footnote A - Cost Allocations. Refer to the following schedules and their instructions regarding the allocation of general service expenses and property expenses to those building areas which are used for providing the above revenue generating services or which are rented out for those services. If applicable, administrative service expenses must be allocated to the revenue generating service.
- Schedules 25A and 25B - Allocation of General Service Expense
 - Schedule 26B - Allocation of Administrative Expense
 - Schedule 29 - Heating Fuel and Utility Expense
 - Schedule 40 - Allocation of Property Expense

Round all amounts to whole numbers.

SPECIAL SERVICE REVENUE

	(A) Service Fee Charges	(B) Rent From Outside Medical Providers (See Footnote B)	(C) From Other Sources	Describe Other
1. Laboratory.	\$ _____	\$ _____	\$ _____	
2. Radiology	_____	_____	_____	
3. Pharmacy.	_____	_____	_____	
4. Physical Therapy. . . .	_____	_____	_____	
5. Speech/Hearing Therapy.	_____	_____	_____	
6. Occupational Therapy. .	_____	_____	_____	
7. Physician Care.	_____	_____	_____	
8. Psychotherapy	_____	_____	_____	
9. Respiratory Therapy . .	_____	_____	_____	
10. Social Services	_____	_____	_____	
11. Recreation Activities .	_____	_____	_____	
12. Special Duty Nursing. .	_____	_____	_____	
13. Other _____	_____	_____	_____	
14. TOTAL SPECIAL SERVICE REVENUES	\$ _____ (A) Service Fees	\$ _____ (B) Rent	\$ _____ (C) Other	See Footnote A Below If Totals Exceed \$4,000

FOOTNOTE A - Cost Allocations. Refer to the following schedules and their instructions regarding the allocations of general service expenses and property expenses to those building areas which are used for providing the above revenue generating services or which are rented out for those services. If applicable, administrative service expenses must be allocated to the revenue generating service.

- Schedules 25A and 25B - Allocation of General Service Expense
- Schedule 26B - Allocation of Administrative Expense
- Schedule 29 - Heating Fuel and Utility Expense
- Schedule 40 - Allocation of Property Expense

FOOTNOTE B - For Column B Rent Revenue

- Describe the rental fee basis (i.e. rent per month, percent of charges, etc.)
- Describe the services, equipment, and square feet of space which is furnished to the outside provider.

Add sheets if needed.

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INSTRUCTIONS FOR
Schedules 16-17-18
OTHER REVENUES

Enter all other revenues earned onto Schedules 16, 17 and 18. Other revenues are segregated into the following major groupings. For certain revenues, both the revenue and the revenue's related expenses are requested to be reported if available.

- Group A -- Cafeteria And Dietary Revenues
- Group B -- Miscellaneous Services And Materials Sold To Residents And Others
- Group C -- Rental Revenues
- Group D -- Major Revenue Generating Activities Associated With Nursing Home Provider
- Group E -- Sales To Related Organizations (services and materials)
- Group F -- Interest And Investment Revenue
- Group G -- Gains (Losses) On Disposal and Sale Of Assets
- Group H -- Subsidy Grants For Government Subsidized Employees
- Group I -- Grants, Contributions, Donations
- Group J -- Other Revenues

ITEMS TO NOTE ON CERTAIN REVENUE GROUPS

Group B on Schedule 16 -- Enter revenues earned from the listed miscellaneous services and materials.

Enter the direct expenses which were incurred to generate the revenue and which were reported in the cost report if such expenses are known and readily available. Identify where the expenses are reported in the cost report. If expense is zero, enter \$-0-. If expense is not readily available, enter 'Not Avail'.

Group C on Schedule 17 -- Rental Revenues. If total rental revenues exceed \$4000, shared services and indirect expenses must be allocated to the rented building areas and rented equipment. Allocations can be done on Schedules 25A and 25B for general service expenses, on Schedule 40 for property expenses, and on Schedule 26B for administrative expenses (if applicable). Allocations are optional if rental revenues total less than \$4000.

Group E on Schedule 18 -- Sales To Related Organizations. On a separate sheet, describe the item or service sold, the direct expenses related to the sale, and where the expenses are reported in the cost report (if expense is readily available). Allocate any shared services' expense and indirect expenses to the materials or services sold if applicable.

Group F on Schedule 18 -- Interest And Investment Revenue

- Working Capital -- Working capital investments are generally funds which are regularly used for current operations and current debt payments as cash needs require or for some specific current expenditure such as property taxes.
- Other -- Other investments may include, but not limited to, funds reserved for plant asset loan payments, for expansion or remodeling, for contingency ('rainy day') needs, or for future business ventures.

Group I on Schedule 18 -- Grants, Contributions, Donations. At line 61, only report donor restricted grants and contributions (past and current) which were used for current operation expenses during the cost reporting period. Identify the expenses per footnote at line 64.

3.500 Property Payment Allowance - Beds Licensed Before July 1, 1984

3.501 General

As a component of the April 1, 1986, to June 30, 1986, reimbursement the Property Payment Allowance for facilities licensed before July 1, 1984 will be a per patient per day amount based on the per patient per day capital allowance for date of service June 30, 1985. Where a service based value, as defined below is greater than the June 30, 1985 capital allowance, an incentive increase will be allowed. These increases represent a recognition of service value provided which is greater than that reimbursed under the June 30, 1985 capital allowance. Where the service based value is less than the June 30, 1985 capital allowance, the property payment allowance will be the per patient per day June 30, 1985, capital allowance.

3.501(a) Exceptions to the June 30, 1985 Capital Allowance

The following exceptions to the use of the June 30, 1985, capital allowance will be applied:

1. If the June 30, 1985 capital allowance does or will include an adjustment under section 4.520 of the 1984-85 Methods of Implementation, then the capital allowance for date of service June 30, 1984 will be used as the base for the property allowance.
2. Any adjustments or corrections to the previous calculations of the base capital allowance will be included in the calculation of this property allowance even though the adjustments or corrections are completed after June 30, 1984 or June 30, 1985 whichever is applicable. This includes any adjustments to finalize an interim or temporary capital allowance.

3.501(b) Facilities Under Pre-July Start-up Provisions

If a facility's June 30, 1985 capital allowance was subject to adjustment after June, 1985 under section 4.530 of the 1984-85 Methods of Implementation, the capital allowance and the resulting property allowance will be recalculated to reflect the minimum occupancy standard under section 3.350 of the July 1, 1985 Methods of Implementation.

3.502 Incentive Increase

The property payment allowance will be increased above the June 30, 1985 capital allowance when the service based value, as determined under these methods, is greater than the June 30, 1985 capital allowance. The incentive amount will be 30 percent of the difference between the June 30, 1985 capital allowance and service based value of the facility.

This increase is calculated as follows:

For CA = June 30 Capital Allowance:

SBV = Service Based Value and

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PA = Property Payment Allowance
then: $PA = CA + .30 (SBV - CA)$

3.503 Service Based Value

The service based value is a per patient per day amount based on an imputed equalized value, as limited by a maximum, and a service factor determined by the Department. The service factor when applied to the allowable equalized value produces the basic component of the property allowance. A standard per patient per day amount to reimburse all costs associated with movable equipment and a per patient per day allowance for property insurance costs will be added to the basic component to form the service based value.

This definition can be expressed as:

For SBV = Service Factor:
SF = Service Factor:
EV = Equalized Value:
ME = Allowance for Movable Equipment and
PI = Property Insurance Allowance
Then: $SBV = ((SF * EV) / (.94 * 365)) + ME + PI$

3.503(a) Occupancy Percentage in the Service Based Value

A standard occupancy of 94% of licensed beds will be used to calculate the service based value. For new facilities, total replacement facilities and facilities with significant licensed bed increases see section 3.510.

3.504 Equalized Value

The equalized value will be derived from the values determined by American Appraisal Associates, Inc. using their E.H. Boeckh Commercial Valuation System. These values will be modified by the Department to recognize land and land improvements. This value will not be modified due to any recent sales price, due to market value determined by a certified appraiser on behalf of the facility, or by the assessed value on the property tax rolls.

The total value will be the sum of the values determined for the separate sections of the facility. The value per bed will be the total value divided by the total licensed beds.

3.504(a) Allocations of Square Footage

The values derived from the Boeckh valuation will be adjusted to exclude areas not related to routine services. To the extent possible, this adjustment will be based on the square footages used in the Boeckh valuation. Adjustments will not be made if the total square footage of such areas is less than one percent (1%) of the gross floor area.

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